

# BEYOND THE NUMBERS

E-Newsletter from the Florida Board of Accountancy

## THE CHAIR'S CORNER: Are we headed back to the future?

At our March Board meeting, a lively discussion was held regarding proposed legislation by the Minnesota Society of CPAs (MNCPA) concerning the 150-hour education requirement. Some professionals believe this legislation could be the end of the 150-hour education requirement. Or, as discussed at our meeting, could it be a potential race to the bottom? No matter what our individual interpretations are, Minnesota has certainly ignited the discussion.

In their response to a *Journal of Accountancy* article from February 10, 2023, titled "[NASBA upholds 150-hour education requirement for CPA licensure](#)," Minnesota laid out their case for the proposed legislation. Their response can be found on the MNCPA website via a [February 27, 2023, post by Linda Wedul](#), CEO of MNCPA. That post noted the undisputed current pipeline crisis, as well as the potential hurdle to licensure created by the 150-hour rule. It made clear that the goal of the legislation was not intended to lower the bar for licensing but rather to create additional quality pathways to licensing. The article from MNCPA states:

The Minnesota Society of CPAs introduced legislation to broaden the path to CPA licensure in Minnesota. All options require passing the CPA exam and an ethics exam. The options include:

1. 150-college credit hours with one year of experience. This is the current requirement.
2. 120-college credit hours with an accounting degree or equivalent with two years of accounting experience. This would be a new, additional pathway.
3. 120-college credit hours with an accounting degree or equivalent, one year of experience and 120-continuing professional education credits within one year of licensure. This would be a new, additional pathway.

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As with any legislation, no one will be able to accurately assess its effects, whether intentional or unintentional, until years after should it pass and become law.



William Blend

Currently, in Florida there does not appear to be an outcry to modify our licensing requirements. However, it may be beneficial to consider the history of the 150-hour education requirement, as well as the current professional environment, to ensure we understand how and why this rule came to be in Florida.

Thanks to the FICPA, we have a wonderful book available to review the history of public accounting in Florida titled, *100 Years of Service to the Certified Public Accounting Profession in Florida*. Shelly Weir, the current FICPA President and CEO, was kind enough to share the book and specifically the section on Florida's implementation of the fifth-year/150-hour education requirement.

It's clear in reviewing this history that there was an extremely thoughtful process that went into adopting the fifth-year/150-hour rule, starting with discussion as early as the late 1960s through its adoption in 1983. Florida clearly was a trailblazer on this issue. While these requirements were discussed nationally, during this process, the FICPA and Florida Board of Accountancy members had the forethought to realize that the CPA profession is a constantly evolving one. With multiple standards and regulatory setters, CPAs are constantly challenged to stay current, both with standards and regulations, as well as with the related technical tools required to provide the highest level of service to the public.

The issues that faced these trailblazers in the late 1960s through adoption of the rule, such as increased starting salaries, reduction in accounting graduates, and mobility, among others, remain as relevant today as they did then. No matter what happens in Minnesota, we need to be mindful of our past and understand how we arrived at this rule. We should also be proud of Florida's leadership role in implementing the fifth-year/150-hour education requirement and use it as our example as we evaluate the future of licensing in Florida.

# Director’s Message: Noise in the System

On a national level, there has recently been a lot of communication regarding what should be the required time period for passing the Uniform CPA Examination (the Exam). This “noise in the system” is based on a set of short-term challenges involving the transition to the new Exam. A longer-term challenge is a national shortage of CPAs, or what the profession commonly refers to as a “pipeline issue.” While the Florida Board of Accountancy’s primary mission is protecting the public, the Board seeks to be part of the solution for both these challenges.



**Roger Scarborough**

Currently, the standard requirement is 18 months to pass all four sections of the exam. What is commonly referred to as the “18-month Rule,” has been in effect since the exam moved to computer-based testing.

As part of the CPA Evolution initiative, the CPA Exam will be changing significantly in January 2024. The new format still involves four sections, but it will be comprised of three required **CORE** sections and one selected **DISCIPLINE** section.

The required **CORE** sections cover:

- Auditing and Attestation (AUD)
- Financial Accounting and Reporting (FAR)
- Taxation and Regulation (REG)

The **DISCIPLINE** options are:

- Business Analysis and Reporting (BAR) or
- Information Systems and Controls (ISC) or
- Tax Compliance and Planning (TCP)

The **Disciplines** focus on topics that apply to newly licensed CPAs engaged in those areas of practice and are less likely to be encountered by newly licensed CPAs who do not focus in those practice areas.

In conjunction with this change in the Exam forma, the AICPA has published a tentative testing schedule and score release schedule. **The testing schedule includes significant black-out periods** when candidates will not be allowed to test. **The score release dates are also delayed.** The following is the AICPA’s tentative schedule:

## Short-Term Solution

Due to the limited testing schedule and delayed score releases in 2024, the Florida Board of Accountancy recognized the increased challenge for exam candidates. In response, the Board adopted a rule change effective May 14, 2023. **Rule 61H1-28.0052 (4) F.A.C extends examination credits expiring between January 1, 2024 and June 29, 2025, to June 30, 2025.** This change should provide significant relief to Exam candidates testing in 2024.

## Long-Term Solution

With the reduction of candidates in the pipeline and the increased workload of firms, there has been increasing interest in providing exam candidates and firms relief by extending the exam period.

On April 24, 2023, the National Association of State Boards of Accountancy (NASBA) announced the adoption of an amendment to the Uniform Accountancy Act Model Rules pertaining to the Exam. In part, **NASBA’s amendment recommends that state Boards of Accountancy extend the window for passing the CPA Exam from 18 months to 30 months.** This amendment does not have a sunset and is considered a more lasting change. *The amendment to the UAA Model Rules has no immediate effect on Florida Board rules. Each state board may consider the amendment and decide whether to change the rules at the state level. Current Florida exam candidates remain under existing rules until, if and when, the Florida Board makes changes.*

The Florida Board plans to consider the amendment, determine how to implement the changes, and commence the process to change the rule at the state level. The Board and the CPA Division staff will strive to communicate any changes when they go into effect.

2024 Tests Administration Schedule/Score Release Timeline				
Quarter	Core Test Dates	Core Score Reports	Discipline Test Dates	Discipline Score Reports
24Q1	Jan 10 - Mar 26	May 14 - June 4	Jan 10 - Feb 6	Mar 26 - April 16
24Q2	Apr 1 - June 25	October 1	April 20 - May 19	June 20
24Q3	July 1 - Sept 25	November 1	July 1 - 31	September 3
24Q4	Oct 1 - Dec 26	Early Feb	October 1 - 31	December 3

## BOARD MEMBERS

William Blend, CPA      Chair  
Brent Sparkman, CPA      Vice Chair

Steven Platau, JD, CPA  
Jason Lafser, CPA  
Michelle Maingot, CPA  
William Benson, CPA  
Caridad "Carey" Vasallo, CPA  
Tracy Keegan  
Shireen Sackreiter

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Board Counsel

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Chief Attorney

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Enforcement Team Lead

Karan Lee  
Exams and Licensure Team Lead

## BOARD WEBSITE

<http://www.myfloridalicense.com/DBPR/certified-public-accounting/>

## NEED HELP?

All requests for publications, documents, forms, applications for licenses, permits and other similar certifications can be obtained by contacting the Customer Contact Center.

Roger Scarborough, Director  
Division of Certified Public Accounting  
240 NW 76th Drive, Suite A  
Gainesville, FL 32607

Telephone: 850.487.1395  
Facsimile: 352.333.2508

## Board Member Spotlight

Shireen Sackreiter is Accenture's Public Service Client Account Lead for the State of Florida. Sackreiter has responsibility for delivery and financial performance across public sector and higher education clients for Accenture in Florida. She has over 25 years of experience working in the State of Florida and an extensive background in the design and delivery of large system integration projects.



**Shireen Sackreiter**

Sackreiter graduated with a Bachelor of Management Information Systems from Florida State University and currently serves on the Florida State Board of Accountancy. She is a native of Florida and lives in Tallahassee with her husband, two daughters and two dogs. She loves traveling to new places, gardening, cooking and is always excited to discover a great new book.



## Sean Dennis, Ph.D. joins the Committee on Continuing Professional Education



**Sean Dennis**

Sean Dennis joined the Kenneth G. Dixon School of Accounting at the University of Central Florida in 2019. Previously, he served on the faculty at the University of Kentucky. Dennis holds a B.B.A in accounting and an M.S. in accountancy from the University of Notre Dame and a Ph.D. in accounting from the University of Wisconsin-Madison. Prior to his doctoral studies, Dennis worked in the audit practice at KPMG. While there, he served clients in the financial services industry, including Wachovia Corporation and Wells Fargo and Company. He maintains a Florida CPA license and a North Carolina CPA license.

Dennis currently teaches undergraduate auditing. In this role, he strives to empower students to ask difficult questions, understand situations and think critically. He also conducts research that addresses how auditors can preserve and enhance the value they add to the financial reporting process. His research addresses judgment and decision making around artificial intelligence (AI), complex estimates, auditor reports, fraud brainstorming and auditor liability. His research has been presented nationally and internationally, and has been published in *Accounting Horizons*, *Accounting, Organizations and Society*, *The Accounting Review*, *Behavioral Research in Accounting*, *Current Issues in Auditing*, *Florida CPA Today*, and the *Journal of Accounting Research*. Dennis and his wife (also an accountant) have three young children.





Past Chair Kristin Bivona, FICPA President & CEO Shelly Weir, Orlando Mayor Buddy Dyer, Past Chair Gary Fracassi, Incoming Chair Key O'Keefe, and 2022-2023 Chair Julian Dozier (left to right) mark a new chapter in FICPA history.

# FICPA Opens New Headquarters in Orlando

by Shelly Weir, CEO

February 8, 2023, stood out as a landmark day in the 117-year history of the Florida Institute of CPAs (FICPA) as we celebrated the opening of our new headquarters office at 250 S. Orange Ave. in downtown Orlando.



**Shelly Weir**

Our space on the third floor of the Park Building – now home to more than 30 FICPA staff members – was chosen for its proximity to member firms and other supportive organizations located in the downtown area. Alongside Chief Financial Officer Kristin High and Chief Growth and Innovation Officer Carrie Summerlin, we have assembled a best-in-class team. I have the utmost confidence this dedicated group will thrive in

our new home as we Protect, Promote, Educate and Innovate on behalf of the CPA profession in Florida.

As excited as we are to write the next chapter in our history from our new headquarters in Orlando, our relocation in no way represents any decreased emphasis on our work at the Florida Capitol. Our Governmental Affairs and Peer Review teams remain located in Tallahassee, ensuring #CPAsCount at the state level.

Each of us plays a role in shaping and safeguarding the future of our great profession. Together, we can and will achieve great things. I look forward to working alongside you to help get us there.

## 2023 CPE Violations

Statute 473.323(1) (h) through Rule 61H1-33.001(a) FAC.

To obtain a Final Order of any individual listed you will need to submit a request to GovQA. [dbpr.state.fl.us/govqa/](http://dbpr.state.fl.us/govqa/).

### February 9, 2023

Case #2021-024021	Lalit T. Abichandani	AC52213
Case #2020-032895	Maria Caternina Benvenuto	AC30012
Case #2021-013962	Warren K. Burnett	AC19354
Case #2021-010530	James Myron Polley	AC21377
Case #2021-015477	Maida Kay Robinson	AC18802

The following are summaries of action taken by the Board.

To obtain a Final Order of any individual listed you will need to submit a request to GovQA at [dbpr.state.fl.us/govqa/](http://dbpr.state.fl.us/govqa/).

<b>Case #2021-020329</b>	<b>Miguel Figueroa</b>	<b>AC43301</b>
Statute:	473.323(1)(j)	
Violation:	For having license barred by the PCAOB	
Penalties:	Voluntary Relinquishment	

## Newly Licensed CPAs from July 1, 2022 – December 31, 2022

ABEL, IRA HAROLD  
 ABERNATHY, WILLIS WAYNE  
 ACHARYA, ASHISH  
 ADAMS, NATALIE ENGELMAN  
 ALBRITTON, MADELINE AUGUSTA  
 ALEXIS, FOUNA  
 ALLAIN, KATHRYN ANN  
 ALTERMAN, HARRISON SCOTT  
 AMINOV, TARIEL  
 ANDERSON, GLENN MICHAEL  
 ANTONACIO, DONALD  
 ARNAUTOV, GENNADIY  
 ARNOLD, KRISTEN KARLIE  
 ASTORQUIZA, SARA  
 AVENILOV, ALAN  
 BACHTLER, JANE YON  
 BAHR, JEFFREY  
 BAKER, SAMUEL MORGAN  
 BAKER, ZOLTAN TADDEUS  
 BALLASH, MADISON RYLEE  
 BALLUFF, BRIAN  
 BAM, JAICEE  
 BARBER, ROBERT LEE  
 BAUDOT, LISA RENEE  
 BEAN, WENDY I  
 BELL, THERESA  
 BENZEL, FLORENCE GAIL  
 BICE, BRANTLEY STORM  
 BIRCHLER, CHRISTOPH  
 BLANDING, MEREDITH LEIGH  
 BLENKER, KERRI LYNN  
 BLOW, MELISSA A

BOEVE, JULIA  
 BOLNICK, ALLEN JAY  
 BOOK, R CHARLES  
 BOWMAN, GLENDA LEE  
 BOYER, CAROLINE MINNICK  
 BRINKMEIER, KIMBERLY ANN  
 BROWN, NICHELLE  
 BUKOVAC, BARBRA LISA  
 BUONAMANO, ARTHUR JOSEPH  
 BURKE, ALAN WAYNE  
 BUSCEMI, JANE H  
 BYARD, ODILIA  
 CALAMARO, JOSEPH A JR  
 CALENDO, ALEXANDER MITCHELL  
 CANTY, ASHLEY NICOLE  
 CARABALLO, ALEX JOSE  
 CARFORA, CECILIA MARIE  
 CARIAGA, SEBASTIAN LUIS  
 CARRAFIELLO, RALPH JOSEPH  
 CARRERA, DANIEL  
 CARROLL, KRIS BITTENBINDER  
 CARSON, RACHEL NICOLE  
 CASEY, JANET BARBIERE  
 CASTRO BENITEZ, THAIMY IVANNY  
 CASTRO, MARIA LUCIA  
 CAULTON, DARRYL EVAN  
 CHAFFIN, DAVID LEE  
 CHARLESON, VANNEVAR  
 CHEN, HSIANG-LIN  
 CHIRNSIDE, DEANNA JO  
 CHRISTENSEN, BRIAN GARY  
 CLARK, GREGORY M

COHN, HOWARD ALBERT  
 CONKLIN, ROBERT WARD  
 CORBIN, JULIA  
 CORBITT, JENNIFER ANNE  
 CORNELIUS, MEGAN  
 CREMAT, MA LOLITA  
 CRESSMAN, RONALD ROY JR  
 CRUMIT, JACKSON DOUGLAS  
 CUMMINGS, SHAUN  
 CUMMINGS, WILLIAM  
 CZIPA, PATTI ANN  
 D'AMBROSIO, ANTHONY  
 DANOFF, HAL M  
 DAVIDSON, ALEXANDRA MARIE  
 DAVIS, KIMBERLY NEWTON  
 DAYAN, OREN VICTOR  
 DE LA VEGA, DIEGO ENRIQUE  
 DECIUS, UGUENS  
 DENNY-ABERNATHY, ELIZABETH  
 DEROSE, KELLY ABELL  
 DERRICK, JOHN  
 DEWITT, MICHELLE ELISE  
 DIORIO, JOSEPH  
 DODDS, ANDREW SCOTT  
 DONAHUE, THOMAS P  
 DONZE, BRENNAN R  
 DUBBERLY, ROBERT EDWARD  
 DUNAWAY, TYLER WAYNE  
 DUNN, THOMAS FRANCIS  
 DURAN, HEATHER ELAINE  
 DUSKA, RACHEL ANN

(Continued on Page 6)

## Newly Licensed CPAs from July 1, 2022 – December 31, 2022 (Continued)

EASON, ROBERT JOHN	GORDON, DANIEL S	KENNY, MICHAEL PATRICK II
EGGERS, ALEX	GORMAN, LOUELLA MARIE	KEYS, HERBERT G
EICKHOFF, SUSAN J	GOUGH, DAVID CHRISTOPHER	KIM, DANA
ENCALADE, MERRILY PRISCELLA	GRAFTON, JENNIFER RENEE	KIRK, SARA LORRAINE
ERICKSON, MARK A	GREULICH, SUSAN OLIVIA	KIRKPATRICK, SEAN
ESCORCIA, RINA	GREY, MICHAEL ALFRED	KISSELEVA-DEELEY, INNA
EVANS, CHRISTY MARIE	GRIFFITHS, AMY ELIZABETH	KISSIN, WARREN DAVID
FAHY, DYLAN PATRICK	GRODOTZKE, BRIAN	KLAUSNER, GREGORY JOSEPH
FAKIH, OMAR SHARIF	GROSCH, SARAH ELIZABETH	KLEIN, HUMBERTO
FARMER, HERMAN BRADLEY II	HADDEN, CLARK DOUGLAS	KNYAZEV, TIMUR
FASY, WILLIAM IGNATIUS	HANN, JULIA GUTHRIE	KRUSZEWSKI, MATTHEW
FATHEREE, ERIN MICHELLE	HAROLD, ROBERT THOMAS	KUBACH, PRISCILA RAMOS MARTINS
FEHR, CHRISTOPHER M	HARRISON, JAMES WALKER	KUNTZ, VALERIE JOY
FEIJOO, JAMES DANIEL	HART, BRYAN	LAMARCA, RYAN A
FEINBERG, ALEXANDRA SUZANNE	HARTMAN, CHRISTINA MARIE	LARA, DAVIS
FERRY, ALEXIS CHRISTINA	HECHT, JEFFREY LOUIS	LAVADO, GARY STEVEN
FEUERSTEIN, LOUIS HARVEY	HECTOR, GERALD	LAVRIK, YULIA
FILIPOWICZ, SHAWN RICHARD	HEIGEL, ALISON	LE, HUONG THIEN
FILIPPELLI, DEANA MARIE	HENDERSON, GEMMA L	LECAIN, SHERRI LYN
FILIPPELLI, LOUIS PETER	HENDRICKS, BRYAN LEE	LECHMAN, LAWRENCE ADAM JR
FINEMAN, ASHLEY NICHOLE	HERKE, ASHLYN	LEFKOWITZ, JEROME IRA
FISCHER, MICHAEL	HERRERA, RASHELLEE NADE- RIA-BROWN	LEISTNER, ALLEN L
FISCHER, NEIL MARTIN	HEVRDEJS, PATRICIA ANN	LEMAS, MATTHEW DAVID
FORSYTHE, KYLE	HIGDON, CAROLINE	LESS, JORDAN PHILLIP
FORTUNE, KAREN BURNET	HINDERBERGER, WILLIAM JOSEPH	LEYDON, ROBERT HAROLD
FREEDMAN, DANIEL M	HOLLIS, JEFF	LILLEY, JEFFREY EDISON
FREY, DANIEL	HOLTON, NICHOLAS IVERSON	LING, CHENYANG
FREY, MARK CHARLES	HOOVER, KAYLA JANE	LITWIN, ALAN H
FRIED, ADAM MARK	HU, CHAO	LIVESAY, JONATHAN
FRIEDMAN, CHELSEA TAYLOR	HUFFMAN, CLAYTON JAMES	LOPEZ, SHEILA
FRIEDMAN, STEVEN MARC	HUFFMAN, MINDY	LOVE, KELLY KATHERINE
FULLER, MATTHEW	HUGHES, FOREST SUMNER	LOWE, RHYS WILLIAM
GABOURY, PHILIP ROBERT	IRELAND, JOANN	LOWNEY, CHRISTINE MARIE
GALASSO, JENIFER	JAMES, JUSTINE ELIZABETH	LUIS, CARLOS
GALEANO, GESSICA MARIA	JAQUEZ, SHADDAI YASMIN	LUST, ZACHARY BERKE
GALLO, VINCENT LOUIS	JEON, AH HYUN	MACKEY, PAUL ALEXANDER
GALVAN, KATIA	JERNIGAN, JARETT SPENCER	MADOUSE, THOMAS D
GARCIA, YOLIBEL	JIMENEZ, JOSE JAVIER	MAHONEY, SHEREEN ELNAHAL
GAREAU, CHRISTOPHER	JIN, YUN	MAIORCA, RENEE ROSS
GAZZILLO, MIKAILA TONELLI	JOHNSON, DANYA	MANSFIELD, MARCUS JAY
GEIDEL, GEORGETTA ANN	JOHNSON, HEATHER JOY	MANTLE, ROSEMARY MICHELLE
GENEVA, MONIKA GENADIEVA	JOKIC, DEREK JAMES	MARCHIONNI, GEORGINA
GILE, ZACHARY ATTICUS	JONES, STEPHEN LLOYD	MARKHAM, CHARLES R
GILLAM, TIMOTHY JOE	JOSHI, SONAL VISHWAMBHAR	MARTHALER, DANIEL ROBERT
GILLAND, RICHARD L	JUSTIN, KEON ANTWAIN	MARTINEZ TORRES, ADRIEL ANTONIO
GILLESPIE, DEREK	KAMINKY, ALEXA	MASSA, DONNA MARIE
GILLIGAN, JOSEPH	KANG, YOUSUN	MAYO, DAVID GEORGE
GILSDORF, DEBORAH LEIGH	KAPLAN, JASON	MCBROOM, TYLER RIGG
GLASSMAN, IRA	KEARNS, HEATHER SHELTON	MCCUNE, MICHAEL AARON
GOLDEN, DENISE E	KELLER, MACKENZIE	MCDANIEL, LILIANA CACERES
GOLDENBERG, BRUCE SCOTT	KELLY, KIMBERLY CARELLA	MCDONOUGH, CHRISTOPHER
GOLOTKO, ERIN ELIZABETH	KELLY, SAMANTHA	MCGEOUGH, GARRETT JAMES
GONCALVES, RICARDO FERREIRA		

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## Newly Licensed CPAs from July 1, 2022 – December 31, 2022 (Continued)

MCILWAIN, DANA	RAZZANO, ANTHONY J	SUAREZ MUNTANE, JORDI
MCINTURFF, JAMES P	REVILLE, MATTHEW	SULLIVAN, CHRISTOPHER BRIAN
MENDELSON, ADAM ERIC	RINCON, LUIS MIGUEL	SWARTZ, SETH ROBERT
MERINGOLO, PHILIP ROMEO	RISS, LISA JEAN	SYLVESTRE, SULTANA
MERTIRI, ERGUIS	ROBBINS, JERROND LEE	TARTER, BLAINE BRADSHAW
MICHOLAS, MICHAEL	ROBINSON, HEATHER LEA	TAUBE, DANIEL PATRICK
MICOLUCCI, CHRISTOPHER	RODRIGUES, MARIA LUIZA	THOMAS, JUSTIN WADE
MITCHELL, DARRELL W	RODRIGUEZ, ELIAS JOSE	THOMAS, SUZANNA
MOMPREMIER, RANDY B	ROSA, SONIA	THOMPSON, HEATHER N
MOORE, FAITH MAGIN	ROSE, ELIZABETH MAY	THOMPSON, ROBERT WILLIS
MORAN, PATRICIA C	ROSELL, MARCOS	TOMLINSON, BRYNN ELLYN
MOSES, HARRY	ROSENBAACH, JAMES AUSTIN	TOPOROWSKI, PETER JOSEPH
MOURGES, BRANDON NICHOLAS	ROTEN, WHITNEY	TORRES TORREGROSA, ORLANDO R
NAHORI, KATIE RENEE	RUDNITSKY, CRAIG STEVEN	TRAN, PHUONG NGOC THANH
NAPPI, NICHOLAS	RUIZ ORTIZ, LIZ NELLY	TRAVERS, MORGAN LYNN
NEGULIC, SLAVKO	RUSH, HAMILTON TYLER	TRINKLER, DANIELLE
NELSON, JONATHON COREY	RUSSELL, JONATHAN DAVID	TROSSEN, CARL GLENN
NGUYEN, JUSTIN BAO	RYAN, JOSEPH THOMAS	UDINE, MAX
NGUYEN, Y THI NHU	SALGADO ALSINA, DANIELA ALEJANDRA	URSO, MARIO WILLIAM
NILES, MARGARET	SAMUEL, NICHOLAS LAMBERT	VALADES, KARYN
NILES, OLIVIA ELEANOR	SANTOS ENRIQUE, FLORENCIA	VALLIERES, MATHIEU
NIXON, NICOLETTE L	SANTOS, JASON EUGENE	VANZANDT, MICHELLE LYNN
NORFOLK, OLIVIA	SAYLOR, RAYMOND	VARGATAYA, EKATERINA E
NORMAN, ALI EVANS	SCHILLING, STEVE DWAYNE	VENISKEY, ANDREW RICHARD
O'BRIEN, JOHN MICHAEL	SCHNEBEL, ELLEN LAURA	VOLKERS, JOERN A
O'MALLEY, JAMES PATRICK	SCHNEIDER, KRISTINE M	WALDINGER, JASON
O'ROURKE, BERNARD FRANCIS	SCOTTO, GREGORY MATTHEW	WALKER, SAMANTHA FRANCES
OHM, TIMOTHY	SEEBER, JACOB MICHAEL	WALL, DANIELLE COBEY
OROZCO, JAVIER	SHANNON, RYAN BRADFORD	WANG, KE
ORR, JILLIAN MARQUERITE	SHARP, MICHAEL	WANG, XIAOZHENG
ORR, KATHRYN	SHEPHERD, PATRICK	WARD, TIMOTHY JOHN
ORTIZ, DYLAN MIKEL	SHRIMPTON, DAVID MACDILL IV	WEBB, LEARAE DISHER
PALACIOS, MICHELLE IRENE	SHWIIHY, JOSEPH	WEISS, SEAN GREGG
PARKER, DAVID E	SIBECAS, PABLO MANUEL	WELCH, REGINA MARIE
PEASE, ERIC	SIBONI, ASHER COLE	WHITE, JOB
PEEBLES, DUSTIN SCOTT	SIERRA, ALLEN MICHAEL	WHITEHURST, JESSICA
PEET, NOEL	SILVA, LAKMAL J	WIGGINS, SUSAN DORENE
PELTZ, SUSAN ANNE	SJOSTROM, KIMBERLY	WILLIAMS, GLENN RICHARD
PERCENT, KAREN	SMITH-CHRISTIAN, VERONICA	WILLIAMS, JOANNA MICHELLE
PERERA, LISSETTE M	SMITH, DAVID STEWART	WILLIAMS, LASONJA DENISE
PEREZ, LAURA CAROLINA	SMITH, JASON	WILSON, EMILY NICOLE
PETERSEN, XUEER	SMITH, PATRICK JOHN	WILSON, ERIN LINDSEY
PHILLIPS, GEORGIA ZOUVELO	SMITH, PETER RICHARD JR	WINTERBURN, JASON CARL
PHUNG, TUNG	SOBOL, SAUL	WISEHART, BETSY C
PINYAN, DESTINY BROOKE	SPINDA, BETH ANN	WISEHART, DONALD P
PORNUTCHAKIT, ATHINAREE	ST JUSTE, LENNAN	WITTSTOCK, PENELOPE ANNE
PRUETT, TIMOTHY RAY	STACHURSKI, RYAN LEONARD	WOLK, AYSLEY
PRUZINSKY, STEPHEN	STANFORD, ELITSA RUSLANOVA	WU, QIAN
PUZEY, JERRY	STARKS, JAKOB STEPHEN	XU, XIAOYU
RADAJ, PAIGE	STEARNS, DEBORAH DEOBIL	YAGER, CHRISTOPHER
RALKO, RYAN	STEINER, CAMERYN	YOUNG, DANIEL J
RAMKHELLAWAN, GHANSHAM CHRISTOPHER	STEWART, DONNA	YOUNG, TATUM ROSE
RATLIFF, BRADLEY LYNN	STREIMER, KRISTEN HOPE	ZAJAC, LINDSEY CAROL
RAY, DARREN B	STRINGER, SCOTT A	ZIMMERMAN, JOSEPH

## Newly Licensed CPAs from January 1, 2023 – March 31, 2023

ABAD, MANUEL  
 ABBOTT, MICHAEL JEREMY  
 AJOKU, UCHECHINEKE  
 AKIVA, DAVID JOSHUA  
 ALBA, DOMINIQUE MARIE  
 ALBERT, TYLER CECIL  
 ANDERSON, IAN A  
 ANDRES, DAVID BRADLEY  
 ANNARELLI, KENNETH MICHAEL  
 BAEZA, CLAUDIA  
 BAILEY, SARA ELIZABETH  
 BALDWIN, BARBARA  
 BALMA, MATTHEW JOSEPH  
 BARBES, DUNCAN CHRISTOPHER  
 BARR, MANDAKH OCHIRPUREV  
 BARRON, ARIANA MARIA  
 BARTH, TAYLOR ALAN  
 BARTLETT, LEAH CARROLL  
 BENNYHOFF, BRIAN ALLAN  
 BERGES MALOMUZH, TATIANA  
 BETANCOURT, ARACELI  
 BETANCUR ACHING, JACQUELINE  
 BICIGO, BRENT  
 BLACK, KIMBERLY M  
 BLAIR, MAUREEN D  
 BOHNET, MARK D  
 BORREGO-REYES, JESUALDO  
 BOUTTON, JOHN MICHAEL  
 BOYD, SCOTT DANIEL  
 BREEDEN, STUART ALLEN  
 BROMBERG, MARTIN PHILIP  
 BUDEVICH, SERGE  
 BUDMAN, STEVEN HARRIS  
 BUI, DIEM THI BICH  
 BULLION, MARIA ELISA  
 BURGESS, MICHAEL ANDREW  
 BURNETT, KAREN NOLIN  
 BURWELL, DAVID RUSSELL  
 BUSSIERE, PETER  
 BYRNES, RYAN PATRICK  
 CABRERA SANCHEZ, EDGARDO DE JESUS  
 CALDWELL, JUDITH STANTON  
 CAMERON, ORLEY GEORGE  
 CAMP, ROBERT STEPHEN  
 CARR, DAVID ANTHONY

CARTY, RICHARDO ANTHONY  
 CARUSO, NEIL  
 CASTELLANOS, YOVANKA CECILIA  
 CASTRO, BRIAN JOSHUA  
 CHICHESTER, SCOTT RICHARD  
 CHIN, TAMMY  
 CHUNG, GEORGIA CHIA-CHAN  
 CLARK, MICHAEL NATHAN  
 CLENDENIN, TYLER JEFFREY  
 COLE, OLIVER  
 COLORADO, MELISSA M  
 CONYERS, KRISTEN G  
 CORTES, MERLYN  
 COUCH, JANE ANN HOWERTON  
 COUPET, SONDYA  
 COURTNEY, JAMES ROLAND  
 CRAWFORD, KELLI ANN  
 CRITTENDEN, JOHN ALLEN  
 CRUZ, JOSE ARIEL  
 DALAL, ADNAN SHABBIR  
 DALY, TAMIM  
 DANNEY, BERNARD C  
 DANTZLERWARD, CYNTHIA ANN  
 DATO, MONICA  
 DAUGHTRY, SUZANNA ESTELLE  
 DAVIS, COLE PATRICK  
 DAVIS, KENT DUANE  
 DAVIS, MOLLY RNIQUE  
 DEAN, TYLER DOUGLAS  
 DEFEO, JOANNE  
 DELGADO, DENYS AROLD  
 DEMISCAN CHARLES, NADEJDA  
 DIRMEYER, FELICIA LYNN  
 DORMER, RYAN  
 DOWDING, HALEY LINDER  
 DOWNS, MICHELLE ANN  
 DRISCOL, RICHARD II  
 DUGGAN, FRANCIS  
 EADS, DENISE MARIE  
 EBIALA, DANIEL OGARE  
 EDICK, DAVID JOSEPH  
 EDWARDS, DANIEL CURTIS  
 ELSAFTY, MOHAMED  
 ESQUERDO, JOSE ORLANDO  
 ETHELTON, KYRA NOEL

EVANS, CAMERON SCOTT  
 EWERS, JAY DAVID  
 FAWAZ, GRANT KHALIL  
 FEIGENBAUM, ALEC JORDAN  
 FENDELL, SYDNEY  
 FERKLER, EMILY LAURA  
 FERRO, DANIEL ANTONIO  
 FISHBAUGH, THOMAS J  
 FISHER, TRAVIS JOEL  
 FRALEY, ADAM MICHAEL  
 FREEMAN, MICHAEL C  
 FREIRE RIVERON, LUIS ANGEL  
 FRENIER, NICOLE M  
 FUDGE, DEQUALON  
 GAINER, ROSELLE ROSARIO  
 GAMBOL, RACHEL  
 GANLEY, ROBERT WILLIAM  
 GARAVAGLIA, MICHAEL JAY  
 GARDNER, ATHENA  
 GARZON, HERMES ANTONIO  
 GAVAGNI, ERIC MICHAEL  
 GEARY, DORENA LOREE  
 GEIMAN, YUNJIA FENG  
 GHIRA, COLIN  
 GIBSON, TROI DANE  
 GILTNER, CARRIE D  
 GOLDBERGER, SCOTT LAWRENCE  
 GOLDMAN, LILLIAN KAYLA  
 GOMEZ CHIANG, MAURICIO  
 GOODWIN, ERIC H  
 GORDON, JASON  
 GOYAL, PRACHI  
 GRAMLICH, FRANCIS XAVIER  
 GRANT, ADAM JULIAN  
 GROW, JAMES B  
 GUINTEHER, JOSEPH TAYLOR  
 GUZIK, STEVEN  
 HALL, KENDALL  
 HALL, MYRA J  
 HAN, QI  
 HANSON, KATHLEEN MARGARET  
 HARDIN, KATIE A  
 HARRIS, ROBERT TYLER  
 HART, KAYLA JEAN

[\(Continued on Page 9\)](#)



## Newly Licensed CPAs from January 1, 2023 – March 31, 2023 (Continued)

HATCH, TY LANE ALEXANDER	KIRCHHARR, JOHN WESLEY	MAYER, KELLIANNE
HATFIELD, KATIE NOELLE	KLESHINSKI, RICHARD MARK	MAYER, MATTHEW
HAUPERT, AMANDA	KOHMAN, STEVEN TRUMAN	MCCRACKEN, LYDIA
HAYDEN, GAVIN ANDRE	KOREC, ROBERT JOHN	MEJIAPINEDA, JULIAN ALEJANDRO
HEATH, RACHEL DEATON	KRUEGER, KIMBERLY ANN	MENDEZ, IAN MICHAEL
HECKMAN, TYLER LYNN	LADD, MARCUS	MENDOZA, MARIA VANESSA TAN
HENDRICKS, DESARAE LYNN	LAKY, RACHAEL	MERKEL, BAILEE MAE
HERNANDEZ IRIZAR, LEONARDO	LAMBROS, MADISON ELLA	MESIAS, TREVA
HERNANDEZ, HERIBERTO	LAстра ALARCON, LUZ M	MINGO, TERRANCE EUGENIO
HERNANDEZ, JONATHAN EDWARD	LAWRENCE, ANDREA NATHALIE	MINOR, THOMAS J
HERRERA, MARTA	LEBLANC, NORMAN	MIZRAHI, MORIELLE
HESSEL, IAN	LEBRUN, EDWARD GEORGE	MOONEY, ANNE-MARIE TERESE
HICE, SCOTT	LEONE, JOSEPH ANTHONY	MORALES, LUCAS JOSE
HICKS, ZACHARIAH DAVID	LEWAND, GERARD PAUL	MORENO, RODRIGO
HINNENKAMP, DAVID H	LEWIS, NATHAN DOUGLASS	MOSS, STEVEN BARRY
HOANG, MY	LI, KE	MULLINS, RILEY B
HOFFMAN, LANA MARIE	LIANG, RUI	MUNOZ, MARLENE
HORNSBY, ELISE ILYANA	LIBOCK, MICHAEL STEPHM	MUSTICO, MICHAEL
HUAI, YUPING	LIEBMAN, LAURENCE	NAU, JEREMY JOSEPH
HUANG, WEIJIA	LIM, MI KYEOUNG	NAVARRO, DANIEL ENRIQUE
HULME, CHARLES SCOTT	LIN, QIONGSHAN	NEAL, JACQUELINE ROSE
HURLEY, JAMIE CIVILLA	LIPMAN, TAYLOR JORDAN	NEHLS, LAUREN ASHLEY
HURST, THOMAS CHRISTOPHER	LOCASTRO, LAUREL ANN	NELSON, GARY RUSSELL
HUSSAIN, SARAH FATIMA	LOPES, DANIEL ANTHONY	NGUYEN, AMY
INGWER, ALAN N	LOPEZ ALBORNOZ, PEDRO	NICHOLSON, PETER JAMAAL
INMAN, MACKENZIE MARIE	LORINO, MARILYN R	O'GROSKY, AUSTIN
IOAN, IRINA LUCIA	LUGO, MICHAEL ANTHONY	OMANSON, STACI
ISENBERG, ADAM CRAIG	LYCHKO, EKATERINA	OVERTON, KRISTEN SUMMER
JACKSON, REBEKAH MCKENZIE	MAGANA, REYNALDO FELIPE	PAGLIERY, PATRICIA MARIA
JACOBOWITZ, ERIC FOSTER	MAGUIRE, RYAN ALLYN	PALMER, CHASE
JANSEN, ARNOLD P	MAJBOUR, ZEIN	PAOLINI, ROBERT JOHN
JANSEN, JENNIFER	MAKINSON, COURTNEY	PARRISH, ROBERT WILLIAM
JOHNBAPTISTE, WHITTANY	MALETTA, THOMAS PETER	PASSARETTI, JOSEPH
JOHNSON, TAD M	MALLEO, KAITLYNN TERZANO	PAYNE, CATRINA
JONES, MEGAN THERESA	MANNING, HUNTER CHRISTIAN	PEDDICORD, MICHAEL EVAN
JUNG, VICTORIA ELIZABETH	MARKUS, KATE	PEDRAZA SOSA, BRENDA M
KAHLKE, STEPHEN EUGENE	MARQUEZ, LUIS A	PEERY, ANSLEIGH MAE
KAPLAN, SABRINA	MARSAL, GABRIEL LUIS	PEREIRA, KAMIL
KARKI, VIVEK RAJ	MARTINEZ, SHEILA S	PEREZ, MONIQUE MOURA
KARP, MARLO L	MASO, THOMAS	PETERSEN, MATTHEW C
KATES, CHRISTINE	MATAJ, GENTIAN	PHILLIPS, JEANNE CHRIST
KEITH, ANNE M	MAUGER, ANDREA LYNN	PHILOSSAINT, ADLEY
KERN, SHELBY DALE ERICKSON	MAURER, SAMANTHA ALLY	PINHEIRO, MARTA
KEVELSON, ARI	MAURIN, JENNA LYNN	PLYMOUTH, SARA MARIE
KHAKI, SAYYADA BASHIR	MAXANT, AARON JAMES	

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## Newly Licensed CPAs from January 1, 2023 – March 31, 2023 (Continued)

POLANCO, PEDRO	SHEA, KRISTINE OSWALD	USRY, ANDREW THOMAS
POLLACCIA, TRACY	SHEETS, CATHERINE A	VALDES, CLAUDIA
POPESCU, BRANDON CHRISTOPHER	SHERMAN, MATTHEW JOSEPH	VALENTE, MARC ANDREW
POPOVICH, ARIC WILLIAM	SIFFLET DEVAUX, JACQUELINE DENISE	VAN, CUONG DINH
PORTELA, GERARDO JOSE	SIMMONS, MAKIKO KUSUDA	VANDERBOSCH, DEENA MARIE
PRANGER, LILIBETH VILLANUEVA	SINOPOLI, JOSEPH MICHAEL	VAUGHAN, ROBERT FIELDING
PRATOOMSRI, TEERAWAT	SIZEMORE, MARIA ANINA	VEAL, COURTNEY TUCKER
PRESTON, WALTER LANE III	SLADE, CHARLES RAWLINGS	VELIKOPOLJSKI, FABIOLA MARIA
PRIESTES, JENNIFER M	SMALSTIG, DAVID W	VIDAL, JOEL
PYKOSH, JOHN	SMITH, JULIE KRISTIN	VIGEN, DANE ALEXANDER
RABEN, DENNIS MICHAEL	SMITH, SEAN MICHAEL	VINCENT, ELDON JAY
RAMIREZ, RYAN JORGE	SOCCODATO, GIUSEPPE	WAHL, GREGORY ANTON
RAMIREZ, STEPHANIA	SORENSEN, JAMES JOSEPH	WAKEFIELD, DEBRA MARIE
RANGHEL, DAWN	SOTO SALICRUP, EDILEEN M	WALSH, TIMOTHY MICHAEL
RANGUETTE, RENE A LEE	SPECHT, CAROLYN HELEN	WANG, LU
RASMUSSEN, ABBEY RENEE	SPENCER, PHILIP GORDON	WEGNER, KAYLA MARIE
REGGIANI, ALEXANDREA ROSE	SPORLEDER, COURTNEY ELIZABETH	WEGNER, WILLIAM TODD
REYES, KARLA EUNICE	STAHL, KIMBERLY ERIN	WEINBERGER, DAVID S
RIBEIRO, TIAGO CARVALHO GUIMARAES	STEPHENS, KATELYN LUCILE	WEISMAN, BRADLEY NOAH
RIVERA, ALEXANDER	STERMER, DANIEL	WETZEL, ANDREW
ROBINSON, ANNE ROMANO	STEVENS, REBECCA WELCH	WHITE, AMANDA DAWN
RODRIGUEZ CASTRO, JESSICA	STEWART, TYLER DWANE	WHITTLE, COURTNEY CHARLOTTE
RODRIGUEZ, AILEEN LOURDES	STIPPICH, WARREN WILLIAM JR	WILEY, SAMANTHA LEIGH
RODRIGUEZ, KATHERINE MARIE	STONE, PAUL DRUERY	WILLIAMS, GEORGE AUSTIN
RODRIGUEZ-OJEDA, GEANETTE	STREETER, MICHAEL WILLIAM	WILLIAMS, KATHERINE ANN
ROLLE, KENNEISHA	SVENSON, ELIZAVETA	WOOD, BENJAMIN
ROMERO, MISCHIEL	SVOBODA, MEAGHEN KATHLEEN	WOODMAN-BODDEN, KELSIE MARIA
ROSADO RIVERA, ELAINE MARIE	TAYLOR, PATRICIA DIGMON	WYPYHOSKI, KEITH ALAN
ROSELL, CARLOS ALBERTO	TEIXEIRA, BRUNA	YEAGER-ALLEN, SAMANTHA KRISTEN
ROWAN, ELIZABETH	TEMCHUK, MARTIN ANDREW	YTULVIDE, RAIMUNDO ALFONSO
RYMING, TINE	TIERNEY, ANDREW MAKOTO	YURKANIN, ADAM JOHN
SAAR, ESTHER	TIGNOR, ROBIN JONES	ZAHORNACKY, MARIANNA PAVLOVNA
SADLER, WILLIAM GERALD	TODARY, MICHAEL JOHN	ZDOR, REBECKAH SUSAN
SALAMEY, NICOLE TERA	TORANO, CARLOS JOHN	ZEVALLOS, SANDRA C
SANTIAGO PAREDES, JEANNETTE	TORRE, MARYANN	ZICK, AMANDA BROOKE
SAUER, SCOTT M	TOSUNIDIS, FERDINAND	ZIEGLER, DAVID N
SAWYER, DEBRA KAY	TRAPP, CHRISTINA KLEIN	ZLATKIN, GREGORY MARC
SCALZITTI, JANET LEE	TRUONG, LAI THI	
SCHEEL, STEVEN H	TSAI, SHANG LUN	
SCHMIDT, JOSEPH CHRISTOPHER	TUBBS, JAMES HOWARD	
SCHWEIGERT, ALBERT JOHN JR	TUCKER, ALISON HEATHER	
SEARS, SUMER M	TURNER, BRIAN S	
SELCHERT, NICHOLAS JOSEPH	TURNER, RAYMOND DONALD	
SEPULVEDA-DIAZ, KRISTAL	TURYNOWICZ, STEVEN THOMAS	
SHAMON, JOEL F	TWUMASI, CLEMENT ANANE	

## Newly licensed CPA Firms between July 1, 2022 – December 31, 2022

BERGERON CPA, LLC  
EPLIN COMPANY

ZERRUSEN CPAS, INC.

## Newly Licensed CPA Firms from January 1, 2023 – March 31, 2023

A FINEMAN & ASSOCIATES, INC.  
ACCOUNTING BUSINESS OPTIMIZATION LLC  
ACEVEDO & ASSOCIATES LLP  
AK ACCOUNTING AND TAX SERVICES LLC  
ALEXANDER P. STEIN, CPA  
AMANDA KAUFMANN, CPA, PLLC  
ARI S HARPER CPA PA  
BO BRAY ENTERPRISES INC  
BRITO INTERNATIONAL TAX LLC  
BW TAX SERVICES, INC.  
C3 ACCOUNTING SOLUTIONS, LLC  
CALEB BANCROFT, CPA, LLC  
CAMA & CAMA, LLP  
COLLIN CONSULTING P.A.  
CORE WEALTH ACCOUNTANTS LLC  
CPA CO, LLC  
DAVID NOVICK, CPA, PLLC  
DENISE KAUF CPA, PLLC  
DLV&J LLP  
GLENN HARPER CPA PA  
GOLDHAWK FINANCIAL, PLLC  
GRATUS CPA & ADVISORS, INC  
HALLOWELL 401(K) ASSURANCE, LLC  
INVESTOR FRIENDLY CPA, LLC  
JL GOOD AND ASSOCIATES PA CPA  
JOHN M COE II  
JOHN R. LEONE, CPA, P.A.  
KAIZEN ACCOUNTING & CONSULTING, LLC  
KIM HUBBARD, CPA  
KRISTIN A KALLEY, CPA LLC  
KURT SELAND PLLC  
LANDMARK PLC, CERTIFIED PUBLIC ACCOUNTANTS LLC  
LOVEVIA WILLIAMS, CPA  
MADDOX ACCOUNTING SERVICES, LLC  
MARINA LIVSON, CPA, P.A.  
MARLENE MUNOZ C.P.A. PA

MARYANN TORRE CPA LLC  
MATAJ & SHANNON LLC  
MICHELS A CPA LLC  
MISCHA HARTE CPA, P.A.  
N. PERSAUD, CPA & COMPANY, LLC  
NELSON CPA, INC  
NETWORK FIRM LLP  
OLGA D. DIAZ, CPA, PA  
PASTOR, GOLBOIS, EBERT, & PALLADINO, CPAS, PLLC  
PWC US TAX LLP  
QUINTANA TAX, PLLC.  
RAMKHELLAWAN CPA LLC  
RELIABLE ACCOUNTING LLC  
RG CPA LLC  
RIVERA-ROBLES & MONTES CPA, PLLC  
RODRIGUEZ CPA & ADVISORS PLLC  
SAS ENDEAVORS, LLC  
SCHMIDT TAX LLC  
SCOTT D BOYD CPA , P.A.  
SCOTT GARFINKEL, CPA, PA  
SINOPOLI & SINOPOLI, CERTIFIED PUBLIC ACCOUNTANTS, P.C.  
SMITH CPA, INC.  
SOUTH WAKE ACCOUNTING GROUP, PLLC  
SPENCER TAX AND ACCOUNTING, LLC  
STEPHENSON ACCOUNTING, LLC  
SYNERGY CPA & CONSULTING, LLC  
TAX AND WEALTH PLANNING STRATEGIES, LLC  
TERRY WALKER CPA, LLC  
TRM TAX AND CFO SERVICES, INC.  
TRUE ACCOUNTING & FINANCE EXPERTS LLC  
TUCKER, CPA, P.A.  
VRB TAX & CONSULTING, LLC  
WHITE SANDS CERTIFIED PUBLIC ACCOUNTANTS LLC  
WILLIAMS & ASSOCIATES, CPAS  
WILSON CPA SERVICES, LLC  
YESIT J CAMPO, CPA, LLC